

approved on November 15, 1977 (Private Law 95-21), is amended by striking "1,000.8 feet" and inserting in lieu thereof "100.8 feet".

Approved December 19, 1977.

Private Law 95-27
95th Congress

An Act

For the relief of Charles P. Bailey.

Dec. 28, 1977

[H.R. 8212]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is hereby directed to redetermine the liability for tax (including interest, penalties, and other amounts) of Charles P. Bailey, of North Palm Beach, Florida, for the taxable year 1962. In such redetermination, the determination of whether or not the said Charles P. Bailey is relieved of liability under section 6013(e) of the Internal Revenue Code of 1954 shall be made without regard to any period of limitations and without regard to res judicata, or any similar rule of law. Any overpayment to tax by the said Charles P. Bailey for his taxable year 1962 resulting from the redetermination made under this Act shall be refunded to him.

Charles P. Bailey.

26 USC 6013.

Approved December 28, 1977.